



**GOVERNMENT OF ANDHRA PRADESH**  
**A B S T R A C T**

Andhra Pradesh Treasury Code Volume-I – Instruction 38 (C) under Treasury Rule 16 –  
Certain amendment – Revised - Orders – Issued.

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**FINANCE (TFR) DEPARTMENT**

**G.O.Ms.No.170**

**Dated: 08.08.2014**

**Read the following:-**

1. G.O.Ms.No.338, Finance (TFR.I) Department, dated 25.03.2004.
2. The Commissioner and Inspector General (R&S) in Proceedings  
No.G1/234401/2004, dated 29.01.2005.

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**ORDER:**

The existing provision in Instruction 38 (B) under T.R. 16 which was amended in the G.O. 1<sup>st</sup> read above is *“Payment of surcharge on stamp duty, profession tax compensation and grants in lieu of magisterial fines due to panchayats:-* The procedure laid down in instructions 38 namely, preparation of bills in quadruplicate by the Sub Registrar concerned for payment of surcharge on stamp duty, profession tax, compensation and grants in lieu of magisterial fines due to panchayats and presentation at the Sub-Treasury / through Treasury Bills Register shall be followed with a request to credit the amounts by transfer and the four copies of the bill shall be disposed off as follows by the Sub-Treasury Officer:

- (i) Original to the Treasury as a voucher with the daily sheet;
- (ii) Duplicate to be kept in the Sub-Treasury;
- (iii) Triplicate to be send to the District Panchayat Officer/Chief Executive Officer, Zilla Praja Parishad;
- (iv) Quadruplicate to be sent to the Sub-Registrar concerned.

2. The Sub-Registrar shall in the beginning of the month, prefer the bill for adjustment of surcharge on stamp duty and the Sub-Treasury Officer shall adjust the amounts as follows:

- (i) The payment of surcharge on stamp duty shall be debited to 0030-02-901. 0030. Stamps and Registration -02-Non Judicial – 901 refunds;

- (ii) Five percent of the amount towards collection charges payable to the Registration Department shall be credited to the head. 0030-03-800-Stamps and Registration 03 Registration – 800 other receipts – collections charges to Department.
- (iii) The balance amount of Surcharge on stamp duty payable to the local bodies shall be credited to the personal deposit account of the respective local bodies.

3. The procedure for payment of Surcharge on Stamp Duty, Grants in lieu of magisterial fines to Local Bodies instead of Panchayats has also undergone a change and the existing provision needs substitution. Accordingly, the following amendment order is issued to the A.P. Treasury Code.

#### AMENDMENT

Instruction 38 (C) may be added after Instruction 38 (B) of A.P.T.C.	The following may be added as Instructions 38 (C) after Instruction 38 (B):
	<p><i>“Payment of surcharge on stamp duty:-</i> The Commissioner and Inspector General (R&amp;S) in Proceedings No.G1/234401/2004 dated 29-01-2005 have issued orders for assigning the 95% Transfer duty collections to local Bodies and 5% to the Registration Department head of account in the appropriate format of challan remitted through the designated Bank branches.</p> <p>The Sub-Registrar shall in the beginning of the month, prefer the bill for adjustment of surcharge on stamp duty and the Sub-Treasury Officer shall adjust the amounts as follows:-</p> <ul style="list-style-type: none"> <li>(i) The payment of surcharge on stamp duty shall be debited to 0030-02-901. 0030-Stamps and Registration-02-Non-Judicial-901 – Refunds.</li> <li>(ii) Five percent of the amount towards collection charges payable to the Registration Department shall be credited to the head: 0030-03-800. 0030-Stamps and Registration 03 Registration – 800 – Other Receipts – Collection charges to Department.</li> <li>(iii) The balance amount of Surcharge on stamp duty payable to the local bodies shall be credited to the personal deposit account of the respective local bodies.</li> </ul>

	<p>The procedure laid down in instruction 38 namely, preparation of bills in quadruplicate by the Sub-Registrar concerned for payment of surcharge on stamp duty and presentation at the Sub-Treasury/ through Treasury Bills Register shall be followed with a request to credit the amounts by transfer and the four copies of the bill shall be disposed of as follows by the Sub-Treasury Office:</p> <ul style="list-style-type: none"> <li>(i) Original to the Treasury as a voucher with the daily sheet;</li> <li>(ii) Duplicate to be kept in the Sub-Treasury;</li> <li>(iii) Triplicate to be send to the concerned Municipality/Municipal Corporation/ District Panchayat Officer/ Chief Executive Officer, Zilla Praja Parishad;</li> <li>(iv) Quadruplicate to be sent to the Sub-Registrar concerned.</li> </ul>
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(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**L.PREMACHADRA REDDY**  
**SECRETARY TO GOVERNMENT(B&IF)**

To

All the Chief Secretaries/Principal Secretaries/Secretariat to Government in Andhra Pradesh.

The Principal Secretary to the Governor of Andhra Pradesh.

All Secretariat Department in the State Andhra Pradesh.

All Heads of Departments in the State of Andhra Pradesh.

All District Collectors and District Judges in the State of Andhra Pradesh.

The Director of Treasuries and Accounts, A.P. Hyderabad.

The Pay & Accounts Officer, A.P. Hyderabad.

The Director of Works Accounts, A.P. Hyderabad.

The Registrar, A.P. High Court, Hyderabad.

The Registrar, A.P. Administrative Tribunal, Hyderabad.

All the Director of Works Accounts of Projects in the State of Andhra Pradesh.

All the District Treasury Officers in the State of Andhra Pradesh.

All the Chief Executive Officers of Zilla Praja Parishads in the State of Andhra Pradesh.

All the District Educational Officers in the State of Andhra Pradesh.

The Secretariat of Zilla Gandhalaya Samsthas through the Director of Public Libraries, A.P. Hyderabad.

All the Commissioners / Special Officers of the Municipalities/Corporations.

The Registrars of All Universities in the State of Andhra Pradesh.

Copy to the Revenue ( ) Department, A.P. Secretariat.

Copy to the M.A. & U.D. Department, A.P. Secretariat.

Copy to P.S. to Principal Secretary/Principal Secretary (R&E)/Secretary (B&IF).

Copy to the Accountant General, (A&E) Andhra Pradesh/Telangana, Hyderabad.

Copy to S.F./S.Cs.

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